

05 October 2010

The Chambers of the Honorable James M. Peck
One Bowling Green
New York
New York 10004
Courtroom 601

Dear Sirs,

Re: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims)

Name of the Bankruptcy Court: United States Bankruptcy Court / Southern District of New York

Name of Debtors: Lehman Brothers Holdings Inc., et al., Debtors (08-13555)

Case / Claim Number: 64973

Title of the Objection: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims)

Name of Claimant: Chau Kam Man & Chiang Wai Man Vivian

Classifications and Amount and Description: Unsecured: US\$100,000.00 Unliquidated
ISIN: XS0287869050

Details of Claimant/Contact:

Name: Chau Kam Man & Chiang Wai Man Vivian

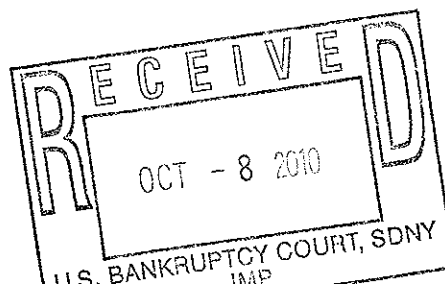
Address: 17A Hilltop, 60 Cloud View Road, North Point, Hong Kong.

Telephone no.: (852) 9193 2977 / 2578 5038

Email address: kmchau@netvigator.com

Reasons why the claim to be disallowed & expunged

On 21 October 2009, we duly completed and sent out by registered post to United States Bankruptcy Court / Southern District of New York our claims as listed in the Lehman Securities Proof of Claim enclosed herein ("Proof of Claims"). As far as we understand from the way the postal system for Hong Kong operates, the Proof of Claims should have reached you about October 28, 2009 and in any event, prior to the November 2, 2009 bar date.



In addition, if for whatever reason, the Proof of Claims was received late on November 6, 2009, we do not (with all due respect) believe that it has caused any real or substantial prejudice to the debtor, or cause any delay, or have any significant adverse on the ongoing proceedings.

As any late filing is not attributable to our mistake or conduct in any way and is beyond our control, we urge you to reconsider the position and admit the Proof of Claims or deem it as timely filed. We enclose evidence in support of our position and belief that the Proof of Claims should not have been filed late in the circumstances.

Yours Truly,

Two handwritten signatures in black ink. The first signature is on the left, and the second is on the right. Both are cursive and stylized.

Name of Claimant: Chau Kam Man & Chiang Wai Man Vivian

Address: 17A Hilltop, 60 Cloud View Road, North Point, Hong Kong.
Telephone no.: (852) 9193 2977 / 2578 5038
Email address: kmchau@netvigator.com

Postal administration of origin
Administration des postes d'origine

香港
HONG KONG

派遞 / 收執通知書
ADVICE of delivery / of payment
AVIS de réception / de paiement

郵政公事
On postal service
Service des postes

CN 02

寄回本件郵局之郵戳
Stamp of the office returning the advice
Timbre du bureau renvoyant l'avis

A.R.

投寄郵局名稱 Office of posting Bureau de dépôt	日期 Date
(HONG KONG)	21/10/2009
收件人 (姓名及詳細地址) Addressee (name and full address) Destinataire (nom et adresse complète)	
United States Bankruptcy Court / Southern District of New York CANTON BROTHERS HOLDINGS LIMITED PROCESSING CENTER 40 2/F, Bankruptcy Solutions, LLC 70R Station, P.O. Box 9076, New York, NY 10150-5076	

派遞 / 收執通知書項目
Nature of the item
Nature de l'envoi

<input type="checkbox"/> 信件 Letter Lettre	<input type="checkbox"/> 印刷品 Printed paper Imprimé	<input type="checkbox"/> 包裹 Parcel Colis
<input type="checkbox"/> 掛號 Registered Recommandé	<input type="checkbox"/> 記錄派遞 Recorded delivery Livraison attestée	<input type="checkbox"/> 保額金額 Insured Valeur déclarée
郵件編號 Item No. N° de l'envoi	金額 Amount Montant	
<input type="checkbox"/> 郵政匯票 Ordinary money order mandat ordinaire	金額 Amount Montant	

於目的地填寫
To be completed at the point of destination
A compléter à destination

上述郵件業已
The item mentioned above has been duly
L'envoi mentionné ci-dessus a été dûment

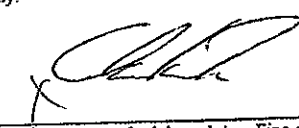

已遞 delivered remis	付訖 paid payé
日期及簽署 Date and signature Date et signature	

*件可由收件人，或根據寄達國規例授權的另人士簽署。
Advice may be signed by the addressee or, if the regulations of the country of destination so
de, by another authorized person.
vis pourra être signé par le destinataire ou, si les règlements du pays de destination le prévoient,
autre personne autorisée.

退回給
Return to
Renvoyer à

姓名 / 商號名稱 Name/Co. Name Nom ou raison sociale	ABN AMRO BANK
街道名稱及門牌號碼 Street and No. Rue et n°	38/F, CHONG KONG CENTER
2 QUINN'S ROAD CENTRAL, HK	
地區及國家 Locality and country Localité et pays	HK

由寄件人填寫
To be filled in by the sender
A remplir par l'expéditeur

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.		Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on http://www.lehman-docket.com as of July 17, 2009		THIS SPACE IS FOR COURT USE ONLY	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Chau Kam Man &/OR Chiang Wai Man Vivian 17A Hilltop 60 Cloud View Road North Point Hong Kong		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Telephone number: _____ Email Address: <u>kmchau@netvigator.com</u> Name and address where payment should be sent (if different from above)		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach a copy of statement giving particulars.	
Telephone number: _____ Email Address: _____			
1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for Lehman Programs Security to which this claim relates. Creditor holds USD 100,000 (as at 15 September 2008) in aggregate face value of the Lehman Program Security described herein, and asserts a claim in an amount to be determined. Amount of Claim: \$ _____ (as statement above) (Required)			
<input type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.			
2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates. International Securities Identification Number (ISIN): <u>XS0287869050</u> (Required)			
3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates. Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: Clearstream - <u>CA89029</u> (Required)			
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers. Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account number: Clearstream - <u>18864</u>			
5. Consent to Euroclear Bank, Clearstream Bank or other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY	
Date: _____	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			